

# Revocation of Exemption from Self-Employment Tax Talking Points

## ELECTED OUT OF SELF-EMPLOYMENT TAX COVERAGE AND WANT TO RETURN? WE CAN SHOW YOU HOW.

If you are a Minister, Member of a Religious Order or a Christian Science Practitioner who previously elected exemption from Self-Employment Tax, you now have an opportunity to revoke that exemption and reenter under Medicare and social security coverage to build the benefits you may need to retire.

- IRC Section 1402 (e) allows exemption from social security and Medicare coverage if you a minister, member of a religious order or a Christian Science Practitioner. Recent legislation through the Ticket to Work and Work Incentives Improvement Act of 1999 provides a window of opportunity for certain individuals to revoke their approved exemption. For additional information about this law research, <http://www.irs.gov/businesses/display/0,,i1%3D2%26genericId%3D23116,00.html>
- To qualify, you must have previously filed Form 4361, *Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioner*, making your exemption effective for tax years beginning 2000 or 2001.
- If you choose to revoke this exemption, you will be covered under the Social Security System and your earnings will be subject to Self-Employment Tax.

Once you revoke the exemption, you can **never again** elect exemption from Self-Employment Tax.

- To make this election, you must complete Form 2031, *Revocation of Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners*, by April 15, 2002. This period is extended beyond April 15, 2002, if you have a valid extension to file your 2001 Federal Income Tax Return.
- You may file your form with us by fax at 859-292-7867 or by mail:

**Internal Revenue Service**  
**Stop 14 M**  
**Attn: Exemption Revocation**  
**P.O. Box 12267**  
**Covington, KY 41012-0267**

- For additional information see Publication 517, *Social Security and Other Information for Members of the Clergy and Religious Workers*. It and Form 2031 can be found at specific web links on the official IRS web site [www.irs.gov](http://www.irs.gov), through links:

<http://ftp.fedworld.gov/pub/irs-pdf/f2031.pdf>  
<http://ftp.fedworld.gov/pub/irs-pdf/p517.pdf>

All forms and publications can be obtained by telephone 1-800-829-3676 and request a copy be mailed to you or you may download the form from the IRS web site at [www.irs.gov](http://www.irs.gov).